State	ement	of Fina	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					•	Trial Balance	
				USSGL Account	Federal/	Exch./	
0	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2000		Hood	to Einana	ee Activities:			
esc	Jurces	Usea	lo Filialio	e Activities.			
ude	netary	Resou	rces Obli	nated			
uuç	jetai y	1.0300	li ces obii	gateu			
1	Oblig	ations	Incurred	(Must = SBR line 8)			
		E-B		Undelivered Orders - Obligations, Unpaid			
1	Pre		4802	Undelivered Orders - Obligations, Prepaid/Advance			
1	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
1	Pre	E		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
		E-B		Delivered Orders - Obligations, Unpaid			
	Pre	F		Delivered Orders - Obligations, Paid			
	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E		Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			
	Pre	F		Authority Outlayed Not Yet Disbursed			
	FIE		4303	Authority Outlayed Not Tet Disbursed			
2	Less:	Spen	ding Auth	ority From Offsetting Collections and Recoveries (Must = SBR line 3, 4)			
		E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E		Actual Collections of "governmental-type" Fees			
2	Pre	Е		Actual Collections of Business-Type Fees			
2	Pre	Е	4262	Actual Collections of Loan Principal			
2	Pre	Е	4263	Actual Collections of Loan Interest			
2	Pre	Е	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
		E		Interest Collected From Treasury			
	Pre	E	4275	Actual Collections From Liquidating Fund			
	Pre	E	4276	Actual Collections From Financing Fund			
	Pre	E	4277	Other Actual Collections - Federal			
	Pre	E		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
	rie	_	4072	Obligations, Refunds Collected			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
		E-B		Receivable From the Financing Fund			
-2	Pre	E-B		Other Federal Receivables			

	inent	OI FIIIC	ancing to	r Fiscal 2003 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
	1 10	_	4071	Recoveries			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
3	Oblig	ations		ffsetting Collections and Recoveries			
3	<b>S</b>		CALC (1	-2)			
	ļ						
	ļ			. (2)			0, 1, 5, 5
4	Less:	Offsett	ing Receip	ots (Must = SBR line 16)			Should equal deposits to Treasury on SF 224, FMS
							1219, and FMS 1220. Excludes amounts related
							to the change in receivables and in related
							allowances. Revenue collected and distributed in
							offsetting receipt accounts only.
1	Pre	E	5100	Revenue From Goods Sold			
		E	5100	Contra Revenue for Goods Sold			
		E	5200	Revenue From Services Provided			
		E	5200	Contra Revenue for Services Provided			
		E	5310	Interest Revenue			
		E	5319	Contra Revenue for Interest			
		E	5320	Penalties, Fines, and Administrative Fees Revenue			
		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
		E	5400	Benefit Program Revenue			
		E	5409	Contra Revenue for Benefit Program Revenue			
	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4		E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	Е	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	Е	5800	Tax Revenues Collected			
4	Pre	Е	5801	Tax Revenue Accrual Adjustment			
4	Pre	Е	5809	Contra Revenue for Taxes			
		Е	5890	Tax Revenues Refunded			
		Е	5900	Other Revenue			
			5909	Contra Revenue for Other Revenue			
	Net O						
5			CALC (3	- 4)			
j			J. 12 (0	<u> </u>			
	1	urces	l			<u> </u>	+

				r Fiscal 2003 Reporting	USSGI Acc	ount Attributes/1	
						Trial Balance	
nο	Pro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	Nonexch.	Additional Information Required
,	FUSI	Баі	Account	Title	Nonred	Nonexcn.	Additional information Required
6	Dona	tions :	and Forfe	itures of Property (Must = CNP line 12)			
	Pre	E		Donated Revenue - Nonfinancial Resources			
_	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7	Trans	fers I	/Out Witl	nout Reimbursement (+/-) (Must = CNP line 13)			
	Pre	E		Financing Sources Transferred In Without Reimbursement			_
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
				rom Costs Absorbed by Others (Must = CNP line 14)			
8	Pre	E	5780	Imputed Financing Sources			
9	Other	Reso	urces (+/-	) (Must = CNP line 15)			
				Other Financing Sources			No budgetary impact
		Е		Adjustment of Appropriations Used			No budgetary impact
9		Е		Other Revenue		Т	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
		Е		Gains on Disposition of Assets		Т	No budgetary impact.
	Pre	Е	7180	Unrealized Gains		Т	No budgetary impact.
9	Pre	Е		Other Gains		Т	No budgetary impact.
		Е		Losses on Disposition of Assets		Т	No budgetary impact.
	Pre	Е	7280	Unrealized Losses		Т	No budgetary impact.
9	Pre	Е		Other Losses		Т	No budgetary impact.
9	Pre	Е	7500	Distribution of Income - Dividend		Т	No budgetary impact.
40	Not 0	than 5		Hand to Finance Activities			
IU	ivet O	mer K	CALC (6.	Used to Finance Activities			
			CALC (6.	9)			
11	Total	Resou	irces Use	ed to Finance Activities			
•	· Otar		CALC (5-				
eso	urces	Used	to Financ	te Items Not Part of the Net Cost of Operations			
12	Chan	ge in l	Budgetary	Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provi	ded		
	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
	Pre	E		Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
. –		l -		Recoveries			

Jiaie	IIICIII	<u> </u>	l	r Fiscal 2003 Reporting	LISSCI Acce	ount Attributes/1	
						Trial Balance	
ino	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	Nonexch.	Additional Information Required
	1 031	Dai	Account	Title	Non eu	Nonexcii.	Additional information required
12	Pre	Е	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
		E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			Net (Increases)/Decreases
	Pre	E		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			Tvet (moreases)/ Deoreases
				Obligations, Refunds Collected			
12	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
		E-B	4221	Unfilled Customer Orders Without Advance			
		E-B	4222	Unfilled Customer Orders With Advance			
			1222	Crimina Sastemar States Will Martanes			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
OI	₹-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
				ollection of vendor overpayments may be reported as a resource that does			
				f operations on line 13. The amount reported on line 13 for vendor overpayments			
				o ways: (1) from the change in accounts receivable or (2) from the increase			
	to US	SGL a	ccount 6	790 recorded when the collection is received.			
13/	Pre	E	4118	Reestimated Loan Subsidy Appropriation			Credit reform loans
_							
OI	₹-						
			2160	Entitlement Benefits Due and Payable			If net decrease
			2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
	Pre			Other Accrued Liabilities			If net decrease
	Pre		2220	Unfunded Leave			If net decrease
		E-B	2225	Unfunded FECA Liability			If net decrease
		E-B		Other Unfunded Employment Related Liability			If net decrease
	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
			2620	Actuarial Health Insurance Liability			If net decrease
		E-B		Actuarial Life Insurance Liability			If net decrease
	Pre		2650	Actuarial FECA Liability			If net decrease
	Pre		2690	Other Actuarial Liabilities			If net decrease
	Pre	E-B	2920	Contingent Liabilities			If net decrease
13/	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease

State	ment	of Fin	ancing to	or Fiscal 2003 Reporting	LICCOL Ass		1
						ount Attributes/1	
	<b>,</b>	<b>-</b> · ·	110001	UODOL A	•	Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
	-OF	₹-					
13^		E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13′	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
				ancing sources that fund costs of prior periods cannot be derived from the change			
				ilities, an optional method is to record a decrease to future funded expenses, 00 and/or 6850, when funding becomes available. The decreases (credit balances) a	re reported		
				s that fund costs of prior periods.	le reported		
		1					
44	Dl.		0444	Online tions and Bookints That Bo Not Affect Not Control Occupations			
14	Buag	jetary	Offsetting	g Collections and Receipts That Do Not Affect Net Cost of Operations			
		it Prog		ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
14A	Pre	Е	4260	Actual Collections of "governmental-type" Fees			Credit reform
	Pre	Е	4261	Actual Collections of Business-Type Fees			Credit reform
		Е	4262	Actual Collections of Loan Principal			Credit reform
	Pre	Е	4263	Actual Collections of Loan Interest			Credit reform
		E	4264	Actual Collections of Rent			Credit reform
14A	Pre	Е	4265	Actual Collections From Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	Е	4271	Actual Program Fund Subsidy Collected			Credit reform
14A	Pre	Е	4273	Interest Collected From Treasury			Credit reform
14A	Pre	Е	4275	Actual Collections From Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform
	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform
14B	Othe	r					Related to the portion of offsetting collections and receipts that is not reported on the
4 4 5	D#-	T-	E400	Devenue From Coode Cold		<b>-</b>	Statement of Net Cost.
148	Pre	E	5100	Revenue From Goods Sold		l l	

		T		r Fiscal 2003 Reporting	IISSCI Acco	ount Attributes/1	
						Trial Balance	
ino	Dro/	Trial	HESCI	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	Nonexch.	Additional Information Required
•	rost	Dai	Account	Title	Nonreu	NOHEXCH.	Additional information Required
1B	Pre	Е	5109	Contra Revenue for Goods Sold		т	
		E		Revenue From Services Provided		Ť	
	Pre			Contra Revenue for Services Provided		<u>'</u>	
		E		Interest Revenue		† †	
		E		Contra Revenue for Interest		† †	
		E		Penalties, Fines, and Administrative Fees Revenue		† †	
		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		† †	
						·	
	Pre	E	5600	Donated Revenue - Financial Resources		T* T*	
	Pre	E	5609	Contra Revenue for Donations - Financial Resources		<u>'</u>	
	Pre	Е	5800	Tax Revenues Collected		T*	
		Е	5801	Tax Revenue Accrual Adjustment		T*	
		Е	5809	Contra Revenue for Taxes		T*	
		Е	5890	Tax Revenues Refunded		T*	
		Е		Other Revenue		Т	
14B	Pre	Е	5909	Contra Revenue for Other Revenue		Т	
		urces	That Fina	nce the Acquisition of Assets or Liquidation of Liabilities (+/-)			
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			
		E-B E-B		Inventory Purchased for Resale			
_	Pre			Inventory Held in Reserve for Future Sale			
		E-B E-B	1523	Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable			
				•			
		E-B		Inventory - Raw Materials			
	Pre	E-B	1526	Inventory - Work-in-Process			
		E-B		Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon
							disposition.
		E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon
	_			0			disposition.
		E-B		Stockpile Materials Held in Reserve			
		E-B		Stockpile Materials Held for Sale			
		E-B		Other Related Property		-	
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon
15	Pre	E-B	1711	Land and Land Rights			disposition.
		E-B		Improvements to Land		+	
		E-B	1712				Lico to adjust book value of accets upon
15	Pre	E-R	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon
15	Pre	E-B	1720	Construction-in-Progress			disposition.
	Pre	E-B		Buildings, Improvements, and Renovations		1	
	Pre	E-B		Accumulated Depreciation on Buildings, Improvements, and Renovations		+	Use to adjust book value of assets upon
13	FIE	E-D	1139	Accumulated Depreciation on Buildings, improvements, and Kenovations			disposition.

Bal BB BB BB BB BB	1740 1749 1750 1759 1810 1820 1829	USSGL Account Title  Other Structures and Facilities Accumulated Depreciation on Other Structures and Facilities  Equipment Accumulated Depreciation on Equipment Assets Under Capital Lease Accumulated Depreciation on Assets Under Capital Lease Leasehold Improvements Accumulated Amortization on Leasehold Improvements		ount Attributes/1 Trial Balance Exch./ Nonexch.	Use to adjust book value of assets upon disposition.  Use to adjust book value of assets upon disposition.  Use to adjust book value of assets upon disposition.  Use to adjust book value of assets upon
<b>Bal</b> B B B B B B B B B B B B B B B B B B B	1740 1749 1750 1759 1810 1820 1829	Title  Other Structures and Facilities  Accumulated Depreciation on Other Structures and Facilities  Equipment  Accumulated Depreciation on Equipment  Assets Under Capital Lease  Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements	Federal/	Exch./	Use to adjust book value of assets upon disposition.  Use to adjust book value of assets upon disposition.
<b>Bal</b> B B B B B B B B B B B B B B B B B B B	1740 1749 1750 1759 1810 1820 1829	Title  Other Structures and Facilities  Accumulated Depreciation on Other Structures and Facilities  Equipment  Accumulated Depreciation on Equipment  Assets Under Capital Lease  Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements			Use to adjust book value of assets upon disposition.  Use to adjust book value of assets upon disposition.
, , , , , , , , , , , , , , , , , , ,	1740 1749 1750 1759 1810 1819 1820	Other Structures and Facilities  Accumulated Depreciation on Other Structures and Facilities  Equipment  Accumulated Depreciation on Equipment  Assets Under Capital Lease  Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements	NonFed	Nonexch.	Use to adjust book value of assets upon disposition.  Use to adjust book value of assets upon disposition.
. В . В . В . В . В . В . В . В . В . В	1749 1750 1759 1810 1819 1820 1829	Accumulated Depreciation on Other Structures and Facilities  Equipment Accumulated Depreciation on Equipment  Assets Under Capital Lease Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements			disposition.  Use to adjust book value of assets upon disposition.
. В . В . В . В . В . В . В . В . В . В	1749 1750 1759 1810 1819 1820 1829	Accumulated Depreciation on Other Structures and Facilities  Equipment Accumulated Depreciation on Equipment  Assets Under Capital Lease Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements			disposition.  Use to adjust book value of assets upon disposition.
- В - В - В - В - В - В - В - В - В - В	1750 1759 1810 1819 1820 1829	Equipment Accumulated Depreciation on Equipment Assets Under Capital Lease Accumulated Depreciation on Assets Under Capital Lease Leasehold Improvements			disposition.  Use to adjust book value of assets upon disposition.
	1759 1810 1819 1820 1829	Accumulated Depreciation on Equipment  Assets Under Capital Lease  Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements			disposition.
-В -В -В -В -В -В -В -В -В -В -В -В -В -	1810 1819 1820 1829	Assets Under Capital Lease Accumulated Depreciation on Assets Under Capital Lease Leasehold Improvements			disposition.
······································	1819 1820 1829	Accumulated Depreciation on Assets Under Capital Lease  Leasehold Improvements			
. В . В . В . В	1820 1829	Leasehold Improvements			Use to adjust book value of assets upon
-B -B -B	1829				disposition.
-B -B -B		Accumulated Amortization on Leasehold Improvements			
-В -В	1020				Use to adjust book value of assets upon disposition.
-В		Internal-Use Software			
-В		Internal-Use Software in Development			
-B	1839	Accumulated Amortization on Internal-Use Software			Use to adjust book value of assets upon disposition.
	1840	Other Natural Resources			
-В	1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
-В	1890	Other General Property, Plant, and Equipment			
-В	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Use to adjust book value of assets upon disposition.
		ces that finance the acquisition of assets or liquidation of liabilities related to			
ory ai	nd propei	rty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
l fron	m the cha	ange in the inventory/asset accounts, an optional method is to tag the asset transaction	ons		
		The transactions identified thus far that affect "resources that finance the acquisition			
or lic	quidation	of liabilities" related to inventory and property, plant, and equipment include purcha	ses		
		ayments, donations, transfers-in, transfers-out, and the book value of assets sold or c	disposed		
oudge	etary reso	ource is recognized for the proceeds of the sale. Agencies may also find it useful to			
		unts needed from these transactions in an agency-defined memorandum			
ıt (90	000 series	s).			
Ì					
at ot	ther asset	t transactions that have yet to be identified may affect this line.			
ent: F	For losses	s incurred when an asset is sold or disposed of and a budgetary resource is			
			lation		1
ilities	s and exc	clude the loss in Components Not Requiring or Generating Resources (lines 2528).			1
cond	option is	s to include the loss in Components Not Requiring or Generating Resources Then of	n		†
					<u> </u>
					+
<u> </u>	170	no none, autou nuguet 1999, apauteu matett 1999.			+
				+	+
					+
	4040	Assessments Described to			+
ent ize is t iliti cor	ed to ie: nd	other asse	other asset transactions that have yet to be identified may affect this line.  E. For losses incurred when an asset is sold or disposed of and a budgetary resource is ed, two options exist for reporting the loss on the Statement of Financing. The first to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquic ies and exclude the loss in Components Not Requiring or Generating Resources (lines 2528). Ind option is to include the loss in Components Not Requiring or Generating Resources. Then, or clude the book value of the asset less the loss. The second option is addressed in the "Special of the "FASAB News," dated August 1998, updated March 1999.	other asset transactions that have yet to be identified may affect this line.  E.: For losses incurred when an asset is sold or disposed of and a budgetary resource is ed, two options exist for reporting the loss on the Statement of Financing. The first to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation it is and exclude the loss in Components Not Requiring or Generating Resources (lines 2528). Indicate the book value of the asset less the loss. The second option is addressed in the "Special of the "FASAB News," dated August 1998, updated March 1999.	other asset transactions that have yet to be identified may affect this line.  Example 1

State	ment	of Fina	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
					•	Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
			40=0				N. III.
	Pre	E-B	1350	Loans Receivable			Noncredit reform
		E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
		E-B	1690	Other Investments	N		
		E-B		Delivered Orders - Obligations, Unpaid			Credit reform
	Pre	Е	4902	Delivered Orders - Obligations, Paid			Credit reform
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform
15	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			Credit reform financing account/liquidating account
	C		ISSOL A	and 4240 line 45 includes you do you want to related to a mitalized and to Net		tion-	
				ccount 1310, line 15 includes vendor overpayments related to capitalized assets. Not nay also affect this line.	e mai other tra	IIISACIIOIIS	
	yet to	be id	entified fi	nay also affect this line.			
	Comi	nent:	Transact	ions for non-Government securities have not been completed. Changes to line 15			
				nce the transactions are completed.			
	ay	1		little stationations are completed.			
16	Othe	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
	Pre		4122	Authority Adjusted for Interest on Public Debt Securities			
16	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	Е	5760	Expenditure Financing Sources - Transfers-Out			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			not cook
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. Ser Prior-Period Adjustment Scenario.
	Comi	nent:	The State	 ement of Financing for certain inventory scenarios does not reconcile unless USSGL		+	
	acco	int 74	00 is incl	uded on line 16. The transactions for prior-period adjustments must be analyzed.			<u> </u>
	acco	1111		buck on line 10. The transactions for prior period adjustments must be unaryzed.			
17	Total	Resou	irces Hea	ed to Finance Items Not Part of the Net Cost of Operations			
	70.01	. 10301	CALC (1:				+
			C/ LC (1)				
18	Total	Resor	urces Use	ed to Finance the Net Cost of Operations			
			CALC (1			1	
				,			
Com	ponen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
		1		The second of th		1	

State	ment	of Fin	ancing fo	Fiscal 2003 Reporting			
						ount Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Com	ponen	ts Red	quiring or	Generating Resources in Future Periods:			
	<u> </u>		Ļ	11.1.00			
19	Incre	ase in	Annual L	eave Liability			le di
19^	Pre	•	2220	Unfunded Leave			If net increase
	-OF	₹-					
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
20	Incre	ase in	Environn	ental and Disposal Liability			
20*	Pre		2995	Estimated Cleanup Cost Liability			If net increase
	-OF	₹-					
20*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
		L	<u> </u>				
				eestimates of Credit Subsidy Expense (+/-)			Condition from December of subside an action of
21^	Pre		6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	-OF	₹-					
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
	Pre	Е		Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OF	₹-					
21*	Pre		2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
							,
22	Increa	ase in	Exchange	Revenue Receivable from the Public (Previous SOF 1F partial)			
22	Pre	E-B	1310	Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
		E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases)
		E-B		Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
23	Other	r (+/-)					
	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported i Section 4.
22*	Pre	E-B	2160	Entitlement Benefits Due and Payable		+	If net increase, unfunded
	Pre			Other Accrued Liabilities			If net increase, unfunded
		E-B		Unfunded FECA Liability			If net increase
		E-B		Other Unfunded Employment Related Liability		<del> </del>	If net increase
23*	11 10		2230	A 4 1 1 D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			If net increase
		F-B	12610	Actuarial Pension Liability			
23*		E-B	2610 2620	Actuarial Pension Liability Actuarial Health Insurance Liability			If net increase

				·	HESCH Acce	nunt Attributos/1	
				USSGL Account Attribute Adjusted Trial Balance			
:	Dec/	Trial	Hecel	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed		Additional Information Required
10	FUSI	Dai	Account	Title	Nonred	Nonexch.	Additional information Required
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
	Pre	E-B	2920	Contingent Liabilities			If net increase
	Pre	E-B		Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
			2000				in not into loads
	-OF						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
				nancing sources yet to be provided may be derived using the change in certain liabil			
				s. Another option is to use the debit balance of USSGL account 6800, "Future Funde			
				Int 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curr	ent-Year		
	Budg	et Aut	nority (Ui	nobligated)."			
24							
24	Total	Comr	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24		Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
		Comp					
24			CALC (19				
24 Com	ponen	nts Not	CALC (19	g or Generating Resources:			
24 Com	ponen Depre	its Not	CALC (19 Requiring on and An	g or Generating Resources:			
24 Com 25 25	ponen Depre	its Not	CALC (19 t Requiring on and And 6710	g or Generating Resources:  nortization Depreciation, Amortization, and Depletion			
24 Com 25 25 25	ponen Depre Pre Pre	eciatio	Requirin on and An 6710	g or Generating Resources:  nortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
24 25 25 25 25	Depre Pre Pre	its Not	CALC (19 t Requirin on and An 6710 1613	g or Generating Resources:  mortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities		X	
24 25 25 25 25	ponen Depre Pre Pre	eciatio	Requirin on and An 6710	g or Generating Resources:  nortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Premium and Discount on Securities Other Than the Bureau of the Public			Subtract net debit balance. Add net credit balance
24 25 25 25 25	Depre Pre Pre	eciatio	CALC (19 t Requirin on and An 6710 1613	g or Generating Resources:  nortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		X	Subtract net debit balance. Add net credit balance
24 25 25 25 25 25	ponen Pre Pre Pre Pre Reva	ts Not eciation E E-B	CALC (19 t Requirin on and An 6710 1613 1623 1633	g or Generating Resources:  Depreciation, Amortization, and Depletion Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  ts or Liabilities (+/-)		X	Subtract net debit balance. Add net credit balance Subtract net debit balance. Add net credit balance Subtract net debit balance. Add net credit balance
24  25 25 25 25 25 26 26	Pre	eciatio	CALC (19)  t Requirin  for and Am  6710  1613  1623  1633  n of Asset  7110	g or Generating Resources:  nortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  ts or Liabilities (+/-)  Gains on Disposition of Assets		X	Subtract net debit balance. Add net credit balance. Subtract net debit balance. Add net credit balance.
24 25 25 25 25 26 26	Pre Pre Pre Pre Pre Pre Pre	eciatio	CALC (19)  t Requirin  for and Am  6710  1613  1623  1633  1633  7110  7180	g or Generating Resources:  nortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  is or Liabilities (+/-)  Gains on Disposition of Assets  Unrealized Gains		X X	Subtract net debit balance. Add net credit balance Subtract net debit balance. Add net credit balance Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
24 25 25 25 25 25 26 26 26	Pre	eciatio	CALC (19)  t Requirin  for and Am  6710  1613  1623  1633  n of Asset  7110	g or Generating Resources:  nortization  Depreciation, Amortization, and Depletion  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities  Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  ts or Liabilities (+/-)  Gains on Disposition of Assets		X	Subtract net debit balance. Add net credit balance Subtract net debit balance. Add net credit balance Include if a budgetary resource is NOT recognized

State	ment	OI FIII	ancing to	r Fiscal 2003 Reporting			
					USSGL Account Attributes/1		
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
		_	7000				
		E	7280	Unrealized Losses		X	Related to Statement of Net Cost
26	Pre	E	7290	Other Losses		X	Revaluation of assets
27	Othe	(+/-)					
27	Pre		6720	Bad Debt Expense			Related to uncollectible noncredit reform
27	Pre	E	6500	Cost of Goods Sold			
		E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	Е	7300	Extraordinary Items			
				ption for recording the decrease in cost that results from a receivable for a vendor			
	overp	oayme	nt is to re	ecord a decrease to USSGL account 6790. The decrease is reported as part of			
	comp	onent	s of net o	cost of operations that will not require or generate resources.			
28	Total	Comp		f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
29	Total	Comp		f Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	l + 28)			
30	Net C		Operation				
			CALC (1	8 + 29)			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

## Footnote

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

Shaded attributes are not applicable for budgetary accounts.

<sup>\*</sup> By definition, this USSGL account can only have this attribute domain.